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**BEFORE DELHI VALUE ADDED TAX, APPELLATE TRIBUNAL DELHI**  
Sh. Narinder Kumar, Member (Judicial) & Sh. Rakesh Bali, Member (Administrative)

Application No. 278/ATVAT/21

Appeal No.207/ATVAT/21

Date of order: 6/4/2022

M/s. PCI Limited,  
11/5B, IVth Floor, Pusa Road,  
Opp.Telephone Exchange,  
Karol Bagh, Delhi – 110 005.

.....Appellant

V.

Commissioner of Trade & Taxes, Delhi.

.....Respondent

Counsel representing the Appellant : Sh. Chanderkant Singh.  
Counsel representing the Revenue : Sh. M.L.Garg

**ORDER**

1. This order is to dispose of application u/s. 76 (5) of Delhi Value Added Tax Act, 2004 (hereinafter referred to as DVAT Act) filed on behalf of the dealer seeking permission to place on record certain record i.e. 19 C Forms & 1 H Form.
2. In the application, it has been alleged that the said 19 C Forms of the value of Rs. 8492547/- and 1 H Form of the value of Rs.

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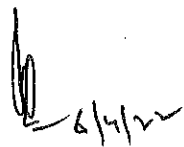
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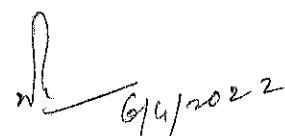
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93000/- have been received after the passing of the order by Ld. Objection Hearing Authority (hereinafter referred to as OHA) and as such the same could not be filed there during hearing on objections. Ld. Counsel submits that in the given circumstances these statutory forms be taken on record.

3. Ld. Counsel for the Revenue has gone through the copies of the above said statutory forms.
4. When it is case of the dealer-applicant that the above said statutory forms have been subsequently received, in view of decision in M/s Kirloskar Electric Co. Ltd. V/s. Commissioner of Sales Tax, 1991 Vol. 83 of Sales Tax Cases, 485, application deserves to be allowed. The same is accordingly allowed and the above referred to forms are allowed to be placed on record.

Arguments advanced by learned counsel for parties on merits.  
Wait for orders.

  
(Rakesh Bali)  
Member (A)

  
(Narinder Kumar)  
Member (J)



Misc App. 278/ATVAT/21 / 3264-71  
th Appeal No. 207/ATVAT/21

Dated: 7/4/22

Copy to:-

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|--|----------------|
| (1) VATO (Ward-202)  | (6) Dealer     |
| (2) Second case file   | (7) Guard File |
| (3) Govt. Counsel  | (8) AC(L&J)    |
| (4) Secretary (Sales Tax Bar Association)  |                |
| (5) PS to Member (J) for uploading the judgment on the portal of DVAT/GST, Delhi - through EDP branch. |                |



  
**REGISTRAR**